

Nov-21-07

02:18pm

From-NEW YORK STOCK EXCHANGE

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T-055 P.002/002 F-289

Managing Director  
Securities Operations

Certnys

**NYSE Group**



07060582

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aaliberti@nyse.com

November 21, 2007

RECD S.E.C.

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Ms. Velma T. Smith  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, PIMCO Income Opportunity Fund, Common Shares of Beneficial Interest With Par Value \$0.00001. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on November 21, 2007. Tentative listing date - November 28, 2007.

Sincerely,

**PROCESSED**

**DEC 04 2007**

**THOMSON  
FINANCIAL**

Global Corporate Client Group  
20 Broad Street, 17<sup>th</sup> Floor  
New York, NY 10005  
212-656-3000  
212-656-5893 (Fax)



## FACSIMILE TRANSMITTAL SHEET

TO: Ms. Velma T. Smith FROM: Ms. Bibi K. David

COMPANY: Securities & Exchange Commission

DATE: 11-21-07

FAX NUMBER: 202-777-1030

TOTAL NO. OF PAGES INCLUDING COVER: 2

PHONE NUMBER: 202-551-8203

SENDER'S PHONE NUMBER: (212) 656-2794

RE: Certification Letters

SENDER'S FAX NUMBER: (212) 656-5893

☐ URGENT ☐ FOR REVIEW - ☐ PLEASE COMMENT ☐ PLEASE REPLY ☐ PLEASE RECYCLE

PIMCO Income Opportunity FUND  
(Common Shares of Beneficial Interest With  
PAR Value \$0.00001)

END

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